Department of Finance

STATE OF CALIFORNIA MANUAL OF STATE FUNDS

Fund: 1027
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Renumbered
From:

Legal Title

Full-Day Kindergarten Facilities Account

Legal Citation/Authority

Chapter 32, Statutes 2018 (AB 1808)

Education Code section 17375(a)

Fund Classification

GAAP Basis

Governmental/Special Revenue Funds

Fund Classification

Legal Basis

Governmental/General Fund Special Accounts

Purpose

To provide one-time grants to school districts to construct new school facilities or retrofit existing school facilities for the purpose of providing full-day kindergarten classrooms pursuant to Education Code section 8973. Grants shall be awarded to school districts that lack the facilities to provide full-day kindergarten or that lack facilities that satisfy the design requirements for new kindergarten classrooms.

Administering Agency/Business Unit Code

School Facilities Aid Program/6350

Major Revenue Source

2018-19 fiscal year appropriation of \$100,000,000 from the General Fund.

Disposition of Fund (upon abolishment)

Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

Appropriation Authority

2018-19 fiscal year appropriation of \$100,000,000 from the General Fund.

State Appropriations Limit

Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer will never become proceeds of taxes because the major revenue source is a transfer from the General Fund that has already been counted and should not be double counted.

Comments/Historical Information

New November 2018 **FUND 1027**